to the levy, assessment and collection of sales tax and purchase tax under this Act."

3. Amendment of section 17.—In section 17 of the principal Act,—

(i) in item (ii), for the words "six hundred rupees per annum", the words 'six hundred and twelve rupees per annum" shall be substituted;

(ii) in item (iv). for the words "one thousand and two hundred rupees per annum" the words "one thousand and two hundred and twenty-four rupees per annum" shall be subatituted.

4. Amendment of section 43.—To sub-section (3) of section 43 of the principal Act, the following Explanation shall be added, namely :—

"**Explanation.**—For purposes of this sub-section, the rate of tax shall be deemed to have been revised from the date on which an additional tax is levied under section 6B"

EXTRACT FROM THE MYSORE ENTERTAINMENTS TAX ACT, 1958 (MYSORE ACT 30 OF 1958)

* * *

3. Tax on payment for admission to entertainments.– (1) There shall be levied and paid to the State Government on each payment for admission to an entertainment. entertainments tax at the following rates, namely :—

Where the payment (excluding the amount of tax)	*Rate of tax*
(*a*) does not exceed fifty paise ; ...	Twenty per cent of such payment.
(*b*) exceeds fifty paise but does not exceed one rupee and fifty paise ;	Twenty-five per cent of such payment.
(*c*) exceeds one rupee and fifty paise but does not exceed three rupees ;	Thirty per cent of such payment.
(*d*) exceeds three rupees ...	Thirty-five per cent of such payment.

(2) Notwithstanding anything contained in sub-section (1) there shall be levied and paid to the State Government (except as otherwise expressly provided in this Act) on every complimentary ticket issued by the proprietor of an entertainment, the entertainments tax at the appropriate rate specified in sub-section (1) in respect of such entertainment, as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use; and for the purpose of this Act the holder of such ticket shall be deemed to have been admitted on payment.

(3) In the determination of the amount of tax payable on each payment for admission under sub-section (1) or on each complimentary ticket under sub-section (2) fractions of a paisa less than half a paisa shall be disregarded and fractions of a paisa equal to or exceeding half a paisa shall be regarded as one paisa.

3A. Levy of surcharge.—In addition to the entertainments tax payable under section 3, a surcharge of fifty per cent on the rate of such entertainments tax shall be levied and the entire proceeds of the surcharge so levied shall be credited to the consolidated fund of the State.